Ethical Work Climate and Ethical Attitudes of Procurement Officers: Empirical Evidence from Government Organizations in Uganda

Henry Mutebi (hmutebi@mubs.ac.ug)

Arthur Ahimbisibwe, (aahimbisibwe@mubs.ac.ug)

and

Joseph M. Ntayi (jntayi@mubs.ac.ug)

Abstract

This paper aims at establishing the effect of ethical work climate on ethical attitudes of procurement officers working in Ugandan public entities. A cross-section research design was employed and primary data were collected from 89 government organizations. A sample of 198 procurement officers was drawn from the population of 393 procurement officers. A total of 190 usable questionnaires were returned, giving a 95 percent response rate.

Findings from this study indicated a significant positive relationship between ethical work climate and ethical attitudes. Being a cross-sectional study by its nature, subject to common method variances, a replication of the study using a longitudinal approach is recommended. This should be supplemented with more interviews from a cross-section of procurement officers in these organizations to tap salient issues from respondents.

Key words: Ethical work climate, Ethical attitudes, procurement officers, Government organizations.

Introduction

Ethical work climate has been defined as collective perception of ethical events, ethical practices and ethical procedures (Victor and Cullen, 1988; Schneider, White, & Paul, 1998, p. 151). It is concerned with collective personality or psychological view of the organization. The concept of ethical work climate has been widely studied and researched in sociology as well as psychology (Victor & Cullen, 1988; Sarah & Amanda, 2009; and Shafer, 2009). However, its application to procurement in government sector remains sparse. Few procurement studies in the government sector are available. Ntayi and colleagues (2010) attempted to relate social cohesion, groupthink and ethical behaviour of Uganda's procurement officers in the government sector. However, these studies largely ignore ethical work climate as well as ethical attitudes yet, the psychological environment of procurement officers in this sector affects their perceptions (Ntayi et. al., 2010). This is supported by a new stream of research from Ugandan retail outlets of medium to large entreprises, which revealed that an instrumental ethical climate was a significant predictor of employees' behavioural performance related to attitudes (Ntayi, Beijuka, Mawanga & Muliira, 2009).

According to Zohar (2000), climate captures employees' perceptions regarding how formal organizational policies and procedures are practiced or implemented in their organization. In other words, organizational ethical climate reflects employees' perceptions of what is important and what behaviours are expected and rewarded in the organization (e.g., Bowen & Ostroff, 2004). Although individuals may hold different perceptions of psychological climate, several authors have argued that climate perceptions are likely to be more similar within an organization. Shared climate perceptions are likely to develop in organizations due to social and structural stimuli operating on all members of the same organization (e.g., exposure to similar laws and codes, rules, policies). As explained,

conceptualizations of ethical work climate assume that such shared perceptions include a set of practices that influence on employees' attitudes (Huselid, 1995). Yet, research, to date, has not actually tested whether or not ethical work climate predicts an employee's attitude, which was examined in this study.

The high level of unethical behaviour committed by procurement officials in the government sector in Uganda is a matter worth concern. This is marked by flout of procurement regulations at various stages of procurement processes and kickbacks, a pattern, which is contrary to procedures, practices and principles set by the PPDA and Regulation (2003). Despite this, studies linking ethical work climate and ethical attitudes are scanty in Uganda. However, anecdotal evidence from recent literature shows that ethical work climate could be a significant predictor of ethical attitudes. Therefore, this study intended to examine the relationship between ethical work climate and ethical attitudes of procurement officers in the government sector in Uganda.

Literature Review

Ethical climate is the prevailing perception of typical organizational practices and procedures, which have been set to guide mode of conduct of moral value or ethical content (Victor & Cullen, 1988). Starrat (1991) maintained that ethical climate provides an ethical environment that constitutes a firm foundation for daily decision-making by Government organizations' officers and for the behaviour of people involved in the procurement process. Victor and Cullen (1988) conceptual framework of moral reasoning composes two dimensions of ethical climate. The first dimension involves ethical criterion or principle used in decision-making. It involves egoism (maximizing self-interest), benevolence (maximizing joint interests, as many as possible) and principle (adherence to universal standard and belief or moral principle).

The second dimension represents locus analysis of moral reasoning from which individuals receive to make individual judgment of what is considered appropriate ethically. It includes individual (employee selfdetermined ethical belief), local (organization standard and policies) and cosmopolitan (societal or external bodies to individual and organization). A cross-tabulation of these two dimension results into nine potential ethical climate dimensions. However, studies show that only five ethical climate dimensions extracted from Victor and Cullen (1988) framework have been validated against various measures of organizational effectiveness. The ethical climate dimensions are independence, caring, law and code, rules and instrumental (Martin & Cullen, 2006, VanSandt, Shepard & Zappe, 2006 and Deshapande, 1996). Law and Code climate is associated with the principle criterion at the cosmopolitan level. In this climate, employees are directed by laws, regulations and professional codes (Rosenblatt & Peled, 2002). In Government organizations, public procurement process is governed by PPDA Act of 2003, The Public Procurement and Disposal of Public Assets Regulation of 2003 and professional code of conduct. Section 45 of the PPDA Act of 2003 requires Government organizations to follow procedures stipulated in various sections before awarding of contracts. Also Section 55 of the same Act emphasizes on application of rules, guidelines and regulations set out by procurement officers and according to section 93(1) of the PPDA Act of 2003 public officers as well as experts engaged to deliver a specific service are entitled to sign the code of ethical conduct as specified in the fifth schedule of the PPDA Act of 2003 page 56.

Rule climate is associated with principal ethical criteria and organizations' rules and procedures determined by the organization such as code of conduct (Rosenblatt & Peled, 2002). Folger and Konovsky (1981) argue that procedures that are used to determine outcome decision in order to be perceived fairly, must have rule and procedures set by

organization should be consistent, bias free and take into account concerns of all parties and be morally acceptable (PPDA Act, 2003). Based on this logic, which means that government organizations use it to determine outcome is contrary to established rules and procedures. These prompt an individual attitude of unethical practice such as bribery. Caring climate is associated with egoism ethical criteria at the cosmopolitan level and benevolence at all levels. In such climate, employees mainly have genuine or sincere attitude towards others' welfare within and outside the organization that might be affected by their ethical decision (Rosenblatt & Peled, 2002).

In the said climate, employees believe that the organization's ethical policies and practices include concern for organizational members as well as society at large. In the work environment where employees focus on the unit or individual as referent and are amplified by their interactions of common experience such as exposure to similar organizational ethical policies and systems, may be sufficient for creating a similar perception of climate based on type of locus analysis (Robertson & Colquitt, 2005). Conversely Robertson and Colquitt (2005) continue to argue that it is difficult in teams because members' attitude about ethical practice cannot be easily transmitted between one another. In due regard, it is easy for employees to practice ethical practice at an individual level than at society level. The pursuit of self-focused attitude protects individuals' outcomes and provides evidence of their status and standing within the organization. Rupp, Ganapathi, Aguilera and Willium (2006) argue that the cosmopolitan interest an employee upholds moral and ethical standard when the social concern that is embedded in an organizations action, outcomes that result from such action and how individuals both within and outside the organization are treated interpersonally as a result of such actions. The belief at individual level influences on ethical attitude of self-interest, emotional, and behavior response as well as societal interest

when there is organizational climate concerns for social responsibility (Rup et. al., 2006). Thus, people develop an attitude that the organization does not treat everyone equally and are likely to withhold discretionary behaviours as well as limit their organizations to behaviours that are formally prescribed.

An independent climate is associated with principle criteria at the individual level. In such climate, employees are guided by personal convictions and personal morality (Rosenblatt & Peled, 2002). As people act according to their own personal attitude (behavior control), the theory of planned behavior by Azjen (1991) states that behavioral intentions are the most immediate precursor of behaviour and intentions are predicted by behavioural control, expected utility and perceived norms. Cropanzano, Rupp, Mohler and Schminke (2001) assert that attitude towards behaviour is based largely on norms and values as people come from different cultures. In consonance with Cropanzano and colleagues (2001), it means that people's attitudes depend on degree of exposure to consensually validated opinions regarding the appropriate way to organizational ethical climate. Lastly, there is instrumental climate that involves egoism criteria at the individual and local levels. In this climate, personal interests and organizational interests are important (Rosenblatt & Peled, 2002) even at the expenses of others (Martin & Cullen, 2006). Bakhshi, Kumar and Rani (2009) contend that employees develop an attitude towards an organization's interests when they perceive that they are treated fairly. In so doing, employees maintain communal relationship, which promotes greater affective commitment and trust to the organizations.

Hypothesis 1; Ethical work climate components positively relate with ethical attitudes of procurement officers.

The ethical work climate literature provides empirical support for the relationship between concern for ethical work climate and ethical attitudes. As review by Ostroff colleagues (2003) found relationships between climate and individual job attitudes. Research by James and James (1989), for example, detected a strong positive link between general psychological climate (at the individual-level) and employee job satisfaction. Moreover, Schulte, Ostroff and Kinicki (2006) found that organizational-level climate can have a unique cross-level influence on individual job satisfaction when also taking into account influence of individual-level, psychological climate. Thus, although we are unaware of research examining whether or not concern for ethical work climate relates to ethical attitudes, presented theoretical rationale and empirical evidence suggest that concern for organizational climate is highly proximal to individual job attitudes. Therefore, this becomes hypothesis two:

Hypothesis 2: *Ethical work climate relates with ethical attitudes*.

Methodology

Research Design, Sample Size and Data Collection Procedure

A cross-sectional survey design was used because it allows us to explore variables over a limited span of time and a correlation survey research design was applied to find out the relationship between ethical work climate, and ethical attitude of public procurement officers. Data were collected from government organizations, an area that has been examined in previous National integrity surveys (NIS) and IGG surveys. Public procurement, especially at central government levels, is believed to be one of the principal areas where ethical attitudes have been affected as evidenced by unethical practices that are blossomed (NIS, 2002; NIS, 2006 cited by Ntayi, Eyaa, & Ngoma, 2010). Different personnel perform procurement functions like Principal procurement officers, senior

procurement officers, procurement officers, assistant procurement officers and Contracts committee members of various government organizations.

Data were collected using a self-administered questionnaire. This was intended to gather opinions related to the study variables. The questionnaire was designed to capture the study variables and responses to questions were anchored on a five (5) point Likert scale, ranging from 5– strongly agree to 1–strongly disagree. Surveys from 98 Government organizations and

198 public procurement officers' respondents from the central government were conducted. The effective actual survey consisted 89 procuring and disposing entities as well as 190 respondents. Then a 9 and 4 percent non-response rate was obtained, respectively. Since a response rate of 70 percent and above is very good, therefore, the study response rate of 91 and 96 percent, respectively, was considered adequate (Singleton and Straits, 2005, p. 145).

Measurement of variables and item scores Ethical work climate scales were adapted scales developed by Victor and Cullen (1988). They include caring, principle, rules/law and codes, independence, instrumental, professionalism and efficiency. These metrics have been used in other studies (for example, Orly & Zehava, 2010; Shafer, 2009; Okpara & Wynn, 2008; Martin & Cullen, 2006). Responses to all items scales were anchored on a five point Likert scale, reflecting the degree to which respondents agreed or disagreed with the statements. The component of ethical work climate scales yielded a Cronbach's Alpha (á) coefficient of 0.876. Ethical attitudes component of ethical work climate scales yielded a Cronbach's Alpha (á) coefficient of 0.735.

Results

Sample Characteristics

Results from this study revealed that 66.8 percent of the respondents were males and 33.2 percent females. Regarding education level, majority of respondents had acquired training in procurement management (93.2%), while the rest (6.8%) of the respondents had not acquired any training in procurement management. Regarding Tenure and Gender Distribution, the study revealed that 66 percent of the respondents were male, while female were only 33.2 percent. The males (47.2%) had worked for government organizations for less than 4 years, followed by 39.4 percent who had worked between 4 and 6 years, while those who had worked for more than 9 years were 7.9 percent. Among females, 60.3 percent had worked for less than 4 years, 6.3 percent had worked for more than 9 years, while none of the females had worked between 4 and -6 years.

In order to achieve the stated objectives in line of the derived hypotheses, we were guided by the results testing of the research objectives and hypotheses as shown in the proceeding sections. Table 1 shows the factor structure of ethical work climate; Table 2 shows descriptive statistics of respondents and correlations between dependent and independent variables used in the study variables and Table 3 shows the Hierarchical Regression Analysis.

Factor analysis was used to understand the factor structure of the ethical work climate and thus, be able to make reasonable conclusions about the variable. Factor loadings of 0.50 and above were considered significant for this study and it is in line with Steven (1992) who recommends that for a sample size from 100, the loading should be greater than 0.512. Results of factor analysis are presented in Table 1.

 Table 1: The Factor Structure of Ethical Work Climate

Factor Analysis: Ethical Work Climate Components	E ffi chcy		I ndepen dence			
In this company, our major concern is always what is best for the other person	.572	•				
In this company, people look out for each other's good.	.623					
What is best for each individual is a primary concern in this organization.	.721					
Our major consideration is what is best for everyone in this company	.631					
People are very concerned about what is generally best for employees in the company	.587					
Successful people in this company go by the book		.527				
Successful people in this company strictly obey the company policies		.611				
In this company, each person is expected, above all, to work efficiently			.587			
The most efficient way is always the right way in this company			.502			
People in this company are actively concerned about the customer's, and the public's interest.	3			.512		
The effect of decisions on the customer and the public are a primary concern in this company.	3			.539		
In this company, people are expected to follow their own personal and moral beliefs					.518	
In this company, people are guided by their own personal ethics					.516	
Eigen value	5.266	1.667	1.529	1.299	1.163	
Variance %	29.256	9.263	8.493	7.217	6.461	
Cumulative %	29.256	38.519	47.012	54.229	60.690	

Source: Primary Data

Factor analysis results indicated that major components of the ethical work climate are caring (29.256%), Rules (9.263%), Efficiency (8.493%), Service (7.217%) and Independence Climate (6.461%). Analysis results in Table 1 shows that 5 items loaded on Caring ethical work climate, an indication is that in most government organizations, what is best for each individual is a primary concern (.721). It was clear that consideration for everyone in government organization's (.631) and prioritizing out for each other's good (.623) are major issues that make up the caring climate component in public institutions. Then 2 items loaded on rule, efficiency, service and independent ethical work climate.

The two factors that loaded on rule ethical work climate included people in public institution strictly obey the company policies (.611) and people going by the book (.527). While Efficiency ethical work climate was composed of people being expected above all, to work efficiently (.587) and the most efficient way in public institution is always the right way of performing duties (.502). Regarding service ethical work climate, it was noted to be composed of the effect of decisions on the customer and the public are a primary concern in the company (.539) and people in the company are actively concerned about the customer and the public interest (.512). While independence ethical work climate was noted to have component like people in public institutions being expected to follow their own personal and moral beliefs (.518) and people is guided by their own personal ethics (.516).

Table 2: Shows Descriptive statistics of respondents and correlations between dependent and independent variables used in the study variables.

	Mean	S. D	1	2	3	4	5	6	7	8	9	10	11
Gender (1)	1.332	0.472	1.000										
Age-2	2.374	0.785	.350**	1.000									
Position Held-3	3.258	1.178	.159*	.208**	1.000								
Tenure -4	1.668	0.861	.119	.239**	.082	1.000							
Independence-5	3.503	1.194	.037	.131	.008	.127	1.000						
Efficiency-6	3.921	0.848	.014	.003	.001	.007	.151*	1.000					
Caring-7	3.989	0.899	.055	.309**	.038	.135	.455**	.319**	1.000				
Service-8	2.181	0.883	.043	.056	.115	.153*	.008	.073	.098	1.000			
Rule-9	3.770	0.852	.100	.245**	.017	.006	.182*	.189**	.436**	249**	1.000		
Ethical Climate -10	3.111	1.023	.032	.249**	.027	.121	.635**	.267**	.594**	224**	.489**	1.000	
Ethical Attitudes- 11	3.774	0.529	.055	.166*	.015	.133	.280**	.004	.280**	.013	.230**	.345**	1.00

^{**} Correlation is significant at the 0.01 level (2-tailed).

^{*} Correlation is significant at the 0.05 level (2-tailed).

Ethical climate (Mean = 3.111, S.d = 1.023) and Ethical Attitudes (Mean = 3.774, S.d = 0.529) exist among the procurement officers in the sampled Central Government procurement officers thereby supporting H1. Responses to all item scales in this study were anchored on a five point Likert scale in reflecting the degree to which they agreed or disagreed with the statements.

Respondents were observed to exhibit low means on components of ethical work climate; independence climate, efficiency climate, caring climate, service climate and rule climate whereby they all need improvement among government organizations since they all had means less than 4.000, which would indicate favorable occurrence of the dimension.

The overall pattern of inter-correlations is consistent with the hypothesized relationship as presented in Table 2. The study revealed a significant positive relationship between ethical work climate and ethical attitudes of procurement officer (r=345, p<0.01).

Then the ethical work climate component such as independence, caring and rule were found to be significantly related to ethical attitudes of public procurement officers. Specifically, independence was significantly positively correlated with ethical attitudes (r=280, p<0.01), caring (r=280, p<0.01), and rule (r=230, p<0.01). The presented results support for H1.

Table 3: Hierarchical Regression Analysis with ethical attitudes as the dependent variable

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	VIF
Constant	2.329**	1.764**	1.886**	1.578**	1.606*	1.356*	
Gender	.290	.243	.241	.228	.227	.179	
Age Group	.321*	.265*	.263*	.182	.185	.143	
Position Held	.006	.006	.006	.006	.005	.012	
Tenure	.197*	.150	.149	.103	.105	.107	1.118
Independence		.196**	.200**	.140*	.140*	.142*	1.120
Efficiency			.033	.097	.097	.108	1.110
Caring				.227*	.225*	.172	1.252
Service					.011	.024	1.244
Rule						.161	1.304
R	.262	.344	.345	.380	.380	.396	Na
R^2	.069	.118	.119	.144	.144	.157	Na
Adjusted R ²	.048	.094	.089	.110	.105	.114	Na
F Statistic	3.310	4.777	3.988	4.239	3.691	3.604	Na
? R ²	.069	0.049	.001	.025	.000	.013	Na
F Change Statistic	3.310	9.980	.154	5.181	.018	2.634	Na
Sig. F Change	.012	.002	.695	.024	.893	.106	Na

Note: n = 190, Standardized regression coefficients are reported

In order to test for contribution of each component of the independent variable of ethical work climate in the prediction of the dependent variable, which is ethical attitude, a hierarchical regression analysis was conducted (Cohen & Cohen, 1983). In step 1, control variable of gender, age group, position held by the procurement officer and organizational tenure were entered followed by the independence climate in step 2. Efficiency,

^{**} Regression is significant at the 0.01 level;

^{*} Regression is significant at the 0.05 level;

caring, service and rule were entered in step 3, step 4, step 5 and step 6, respectively. The results with the standardized beta coefficients are presented in Table 3: the R² at each step of the regression as well as significance of the beta weights for the individual predictor variables in the final step.

Results revealed that control variables of gender, position held by the procurement officer had no direct effect on ethical attitudes. Age group and organizational tenure were significantly related to ethical attitudes (â = .321*, P > 0.05) and ($\hat{a} = .197*, P > 0.05$), respectively. Independence in model 2 significantly predicted 11.8 percent of the variance in ethical attitudes ($\hat{a} = .196**, P < 0.01$) and the result %R² was 0.049. However, introduction of Efficiency in the third model, increased the beta coefficient of independence and it remained significant ($\hat{a} = .200**$, P< 0.01). Efficiency was not a significant predictor of ethical attitudes ($\hat{a} = .033$, P > 0.05). The change in \mathbb{R}^2 resulting from introduction of efficiency was negligible (%R² = .001). When Caring was introduced in model 4, it significantly predicted 2.5 percent of variance in ethical attitudes (â = .227*, P<0.05). Service was observed not to be a significant predictor of ethical attitudes (0%) of variance in ethical attitudes (0%) and (\hat{a} = .011, P.>0.05) in model 5. When rule was entered in model 6, it was observed to contribute 1.3 percent of variance in ethical attitude ($\hat{a} = .161$, P > 0.05). Contrary to H1, efficiency did not significantly predict ethical attitudes in all 6 models and service failed to significantly predict ethical attitudes in models 5 and 6. Finally, model 6 revealed that independence significantly predicted 15.7 percent of variance in ethical attitudes and the overall model was significant at 5 percent.

Discussions

Results indicated that ethical work climate is dominantly comprised of components such as Caring, Rule, Efficiency, Service and Independence.

Cullen and Victor, (1988) as well as Cullen, Victor, and Bronson's (1993) studies verified seven distinct ethical work climate types, as shown below: instrumental, caring, independence, efficiency, rules social responsibility and law and code.

Five of the seven theoretically possible ethical work climate types were established in this study, Thus, "service" climate found in the benevolence criterion/cosmopolitan locus is new in this study. The blank found in the egoistic criterion/local locus is due to the fact that descriptors for this climate type either did not load on meaningful factors or did not contribute to reliability of the factor. This yields a conclusion that findings have produced reliable evidence that ethical climates are perceived at psychological level. Caring climate was found to be comprised of three descriptors of Benevolence/Individual cell, two of the Benevolence/Local items, and two statements from the Principle/Individual cell. An examination of the descriptors in this factor shows common themes of "each person," "each other" and "what is best" or "the good."

These findings can be explored by the work of Rosenblatt and Peled, (2002) who assert that in this climate, the employee (procurement officer) mainly has genuine or sincere interest in others' welfare and justice within and outside the organization that might be affected by their ethical decision. Rules climate comprised two descriptors from the Principle/Local cell, whose common theme is company rules, policies, and procedures determined by the organization such as code of conduct (Rosenblatt & Peled, 2002). This same factor has been identified in three previous studies (Victor & Cullen, 1987, 1988; Cullen, Victor, & Bronson, 1993), while Wimbush, Shepard and Markham (1997a, 1997b) were unable to distinguish this factor from the law and code factor. There is ample support for existence of the Rules factor as a separate ethical climate type in this study because Uganda's public procurement is governed by laws. In due regard, procurement officers are supposed to follow the rule, procedures

laid down in the laws that govern it. Efficiency climate was described by two statements from the Egoistic/Cosmopolitan cell, each of which deals with efficient work and doing work in the right way. This factor appeared as a separate ethical climate type in only two of the previous studies by Cullen and Victor (1987) as well as Cullen, Victor and Bronson (1993). Victor and Cullen (1988: 111) noted that the egoistic/cosmopolitan items were unstable and postulated that "This instability may be due to the particular meaning the CE items have within each context (e.g. efficiency being more embedded in the rule of the plant than in the other contexts)." This seems reasonable because respondents viewed efficiency as a matter separate and distinct from work climates. "Efficiency" is as widely touted as a vital component of competitiveness that it may be viewed in many organizations as simply a sound business practice.

Service climate has two items from the Benevolence/Cosmopolitan cell, making up the service climate in this study. The common refrain in these descriptors is concern for the customer and the public. This climate has been identified as a separate ethical climate type by Wimbush, Shepard and Markham (1997a), although it has been referred to variously as "service," "social responsibility" and "social caring."

The relationship between ethical work climate and ethical attitude was hypothesized (H2) as being positive and significant. This was supported before by Lumumba, Migwi and Magutu (2010) who found out that there was a very strong relationship between taxpayers' attitudes and tax compliance behavior in Kenya. This was further supported by Longernecker, McKinney and Moore (2004) who found out that ethical climate in an organization is reflected in employees' attitudes in ethically questionable behaviours. Among the component of ethical work climate, independence is a significant predictor of ethical attitudes. Thompson, Jahn, Kopelman and Prottas (2004) aver that psychological climates like where individuals have a sense of independence affects their work attitudes

and work behaviours. Caring climate was a significant predictor of ethical attitudes of public procurement officers. However, this prediction diminished as we introduced service and rule in regression models 5 and 6. This point towards the inference that caring climate may not easily cohabit with institutionalized service and rule climates.

Conclusion and Recommendations

We conclude that first, the more government organizations improve ethical work climate, the more they positively affect ethical attitudes of public procurement officers towards performing ethical procurement behaviour. Second, independence as a component of ethical work climate is a significant predictor of ethical attitudes of procurement officers. Third, service and rule climate diminishes caring climate in ethical attitude formation of procurement officers.

Public entities are hereby advised to make it an institution policy to allow members to confess as guided by their personal convictions and personal morality. This means that top officials of these public institutions should actually promote work climate that encourages people to say out their wrongs if their institutions are to deliver what they are meant to. Since organizational climate in which procurement officers are working is very important in helping institutions become more competitive and deliver better services, it is quite necessary that these public institutions should ensure that they cultivate and enhance the ethical work climate in eliminating an attitude that may yield unethical procurement behaviour(s).

There should be some efforts channeled towards ensuring that the ethical work climate of government organizations is well developed. This will help to improve on ethical attitudes of public procurement officers while carrying out their duties. Such pattern will reduce on unethical behaviour tendencies especially bribes and corruption. Independence climate had two statements from the Principle/Individual cell and it implies that Egoistic/Individual constitutes the Independence factor.

Policy and Managerial Implications

The conclusions have implications for both central and local government public procurement.

This study reveals the need for government organizations to nurture a positive ethical work climate, encourage independence of procurement officers to improve on ethical attitudes of these officers in order to promote ethical procurement behaviour. Grouping of items from this cell was initially puzzling, but upon examination of the factor analysis, results made sense.

All the two statements deal with personal morals and beliefs, with the only difference being whether or not there is room for them in the organization. The Principle/Individual statements state this in the positive, while the Egoistic/Individual item says it in the negative.

Limitations and Directions for Future Research

Our study is subject to several shortcomings that limited interpretation of results. First, this study handled very sensitive constructs of ethical work climate and ethical attitudes. This had attendant weaknesses related to emotions that were attached to some issues, which had gone bad, probably limiting honesty of responses. Another limitation relates to data collection at a single point in time, which does not allow for changes in beliefs, attitudes and behaviour over time. Therefore, it is recommended that a longitudinal study of ethical work climate and ethical attitude should be carried out. Also data were collected from Uganda, a developing economy and thus, the research findings from this study might reflect, to some extent, unique aspects of Ugandan public entities. It is recommended that future scholars should extend the study to the Local Government, private sector and also conduct longitudinal studies.

References

- Ajzen, I. (1987). Attitudes, Traits, and Actions: Dispositional of Behaviour in Personality and Social Psychology. *New York: Academic Press.*, 1-63.
- Ajzen, I. (1991). Organisational Behaviour and Human Decision Processes. "The Theory of Planned Behavoir.". 179-211.
- Ajzen, I. (2002). Perceived Behavioral Control, Self-Efficay, Locus of Control and the Theory of planned Behavior. *Journal of applied Social Psychology*, 665-683.
- Akaah, I. p., & Daulatram, L. (1994). The Influence of Personal and Organizational Values on Marketing Prefessionals. *Business Ethics*, 417-430.
- Alizen & Fishbein, (1980, 1975) The Theory of Reasoned Action.
- Aljzen, I. (1991). Organisational Behavior and Human Decision Processes. *Academic Press. Inc.*, 179 211.
- Aljzen, I. F. (1980). Understanding Attitudes and Predicting Social Behavior. *Prentice-Hall, Englewood-Cliffs, NJ*.
- and Managing Ethical Behavior in Business Organisations. Business Ethics , 233-242. Anssi, T., & Sanna, S. (2005). Subjective norms, attitudes and intentions of Finnish consumers in buying organic food. *British Food* , 808 822.
- Bank, W. (2004). "Main Findings and Recommendations." Country Procurement Assessment. Kampala Uganda.: World Bank Report.
- Barnett T. & Vaicys C., The moderating effect of individuals' perceptions of ethical work climate on ethical judgments and behavioral intentions. *Journal of Business Ethics*, 2000, 27, 351-362.
- Blum, L. (1991). 'Moral perception and Particularity'. Etics, 701-725.
- Bucar, B., & Drnovsek, M. (2009). Ethical behavior construct: Measurement and Practical Implications. *Faculty of Economics*,

- *University of Ljubljana*, (pp. 1-29). Ljubljana. Butterfield, K. K.-T. (2000). "Moral awareness in Business Organizations: Influences of Issue-related and Social Context Factor". *Human Relations*, 981-1018.
- Craig, V., Shepard, J. M., & Zappe, S. M. (2006). An Examination of the Relationship between Ethical Work Climate and Moral Awareness. Business Ethical, 409-432.
- Deshpande, S. P. (1996). "Ethical Climate and the Link between Success and Ethical Behavior": An Emperical Investment of a Non-profit Organisation". *Business Ethics*, 315-20.
- E.Shafer, W. (2009). Ethical Climate, Organisational-professional Conflict and Organizational commitment, Astudy of Chinese auditors. *Accounting, Auditing & Accountability Journal*, 1087-1110.
- Ferrell, O. a. (1978). "Ethical beliefs of Marketing Managers". *Marketing* , 69-73.
- Gammie, E., & and Gammie, B. (2009). The Moral Awareness of Future Accounting and Business Professionals; The Implications of a Gender Divide. *Pacific Accounting Review*, 48-73.
- Inspectorate of Government (2008). 3rd National Integrity Survey, Kampala.
- Jianyao, L., Dick, M., Alvin, L., & Liu., F. (2009). The Relationship between Attitude and Behaviour: An empirical study in China. *Asia Pacific Journal of Marketing and Logistics*., 232 242.
- Joseph, J., & Deshpande, S. P. (1997). "The Impact of Ethical Climate on Job Satisfaction of Nurses". *Health Care Management Review*, 76.
- Loe, T., Ferrel, L., & and Mansfield, P. (2000). "A Review of Empirical Studies Assessing Ethical Decission Making". . *Journal of Business Ethics*, 185-204.
- Lori, N. K., & Timothy, P. C. (2005). Attitude toward Ethical Behavior in computer use: A shifting Model. *Industrial Management & Data Systems*, 1150 - 1171.

- Lumumba, O. M., Migwi, S. W., & Magutu., O. (2010). Taxpayers' Attitudes and Tax Compliance Behavior in Kenya. *Business Management*, 1-11.
- Martin, K., & Cullen, J. (2006). Continuities and Extensions of Ethical Climate Theory: A Meta- analytic review. *Business Ethics*, 175-94.
- Newstrom, J. W., & Ruch, W. A. (1975). Marketing Ethics of Management and the Management of Ethics. *MSU Business Topics*, 31.
- Newstrom, J., & Ruch, W. (1975). The Ethics of Management and the Management of ethics. *MSU Business Topics*, 29-37.
- Ntayi, J., Beijuka, R., Mawanga, F., & Muliira, A. (2009). Percieved Workplace Descrimination, Instrumental Ethical Climate Psychological Wellness and Task Performance. E-Journal of Business and Economic Issues, IV (1).
- Ntayi, J., Byabashija, W., Eyaa, s., Ngoma, M., & Muliira, A. (2010). Social Cohesion, Group Think and Ethical Behaviour of Public Procurement Officers. *Journal of Public procurement*, 10 (1), 68-92.
- Okpara, O., & Wynn, P. (2008). The Impact of Ethical Climate on Job Satisfaction, and Commetment in Nigeria-Implication for Management Development. *Management Development*, 935-950.
- Omagor, C., Mubiru, P., & Nkuutu, G. (1009). Saints and Sinners in Business Management Education; The Love of Money, Machiavellianism, and unethical Behavior: A Case Study of MUBS Students. *Annual MUBS Management Conference*, (p. 1). Kampala.
- Orly, S.L., & Zehava, R. (2010). School Ethical Climate and Teachers' Voluntary absence. *Educational Administration*, 164-181.
- Osgood, c. E., Suci, G. J., & Tannenbaum, P. H. (1957). *The measurement of meaning*. Urbana: IL: University of Illinois Press.
- PPDA Report,(2005). Procurement and Disposal Audit Report for Uganda Electricity Transimission Company Limited. Kampala: Public Procurement and Disposal of Public Assets Authority.

- PPDA. (2003). Public Procurement and Disposal of Public Asset Act. Kampala: PPDA. Report., C. P. (2004). "Main Findings and Recommendations". Kampala Uganda.
- Sambasivan, J. (2009). Performance Measure and Metrics for Esupply chains. *Enterprise Information Management*, 274-293.
- Sarah, S., R. scott, T., & Amanda, D.-E. (2009). The Effects of Ethical Climate On Group and Individual Level Deception in Negotiation. *International Journal of Conflict*, 287-308. Schneider B, the Psychological life of organizations. In N.M. Ashkanasay, C.P.M. Wilderon, & M. F. Peterson (Eds.), *Handbook of Organizational Culture and Climate* (London: Sage Publications, Inc., pp. 21-36, 2000)
- Schneider, B. (1975). "Organizational Climate: an essay". *Personnel Psychology*, 135-51.
- Shafer, E. (2009). Ethical Climate, Organizational-Professional Conflict and Organizational Commitment. *Accounting, Auditing & Accountability*, 1087-1110.
- Stead, E. W., Worrel, D. L., & Stead, G. J. (1990). An Integrative Model for Understanding
- Steven, H. A., Kyle, J., & Mathieu, L. (2005). The Relationship of Ethical Climate to Deviant workplace Behaviour. . *Corporate Governance*, 43-55.
- Tarkianine, A., & Sundqvist, S. (2005). Subjective Norms, Attitudes and Intentions of Finnish Consumers in Buying Organic Food. *British Food*, 808-822.
- VanSandt, V. C. (2001). An examination of the relationship between ethical work climate and moral awareness. Blacksburg, Virginia.
- Vardi Y., The effects of organizational and ethical climates on misconduct at work. *Journal of Business Ethics*, 2001, *29*, 325-337.
- Victor B. & Cullen J. B., The organizational bases of ethical work climate. *Administrative Science Quarterly*, 1988, 33(1), 101-125.

- Victor, B., & Cullen, J. (1988). "The Organisational Bases of Ethical Work Climate". *Adminstrative Science Quartely*, 101-125.
- Wambush, J., & Shepard, J. (1997a). An Empirical Examination of The Mult-demensinality of Ethical Climate in Organisations. *Journal of Business Ethics*, 67-77.
- Zehava, R., & Daniel, P. (2002). School Ethical Climate and Parental Involvement. *Journal of Educational Administration*, 349-367.